## REMARKS / ARGUMENTS

This letter is responsive to the Office Action mailed December 23, 2004.

The examiner has indicated that claim 5 would be allowable if rewritten in independent form. In view of the examiner's indication of allowable subject matter, newly presented claim 27 is an amalgamation of claims 1 plus 2 plus 5, and thus, should comply with the examiner's requirements for an independent claim including all of the limitations of the base claim and any intervening claims. All of claims 4 through 14 are now dependent directly or indirectly on newly presented claim 27 and therefore should be allowable.

The examiner indicated that claim 3 would be allowable. Newly presented claim 28 is a combination of former claims 1 and 3, and thus, should meet the examiner's requirement of an independent claim including all of the limitations of the base claim and any intervening claims.

The examiner rejected claim 12 on the basis that there was no antecedent support for the words "the calcium". In order to provide antecedent support, the words "calcium containing" have been added to claim 27 to provide suitable antecedent basis.

The examiner rejected claim 15 on the basis that there were no process steps for using wet fine coal. In order to meet the examiner's rejection in this regard, the claim has been amended to include the step of using the ground mixture as a feedstock to a combustor.

The examiner rejected all of claims 20 and 22 through 24 on the basis that there was no proper antecedent for "said dry ash". In each case, the term "dry" has been removed and the percentage has been specified by weight of the ash on a dry basis.

The dependencies of claims 19, 20 and 21 have all been amended to refer directly or indirectly to claim 15 and thus it is believed that with the amendment to claim 15, all of claims 15 through 26 are also in a form for allowance.

Appln. No. 10/073,063

Amdt. dated March 22, 2005

Reply to Office action of December 23, 2004

It is considered that this is fully responsive to the examiner's office action and presents the claims in allowable form including the subject matter indicated by the examiner as allowable subject matter.

In view of the number of total claims cancelled and the additional claims added and in view of the number of independent claims cancelled and added, it is believed that no additional fees are required either for independent claims or in respect of the total number of claims.

Applicant respectfully requests that a timely Notice of Allowance be issued in this case.

Respectfully submitted,

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(416)/957-1691